

# PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Phyllis Mategrano  
DOCKET NO.: 03-27404.001-R-1  
PARCEL NO.: 17-17-420-045-0000

The parties of record before the Property Tax Appeal Board are Phyllis Mategrano, the appellant, by attorney Brian P. Liston of Liston & Lafakis, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of a two-story, multi-family masonry dwelling containing 2,208 square feet of living area that was built in 1972. The structure was constructed on a concrete slab foundation.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the inequity claim, the appellant submitted a grid analysis detailing four suggested comparables. They consist of two, two-story and two, three-story masonry or frame and masonry multi-family dwellings that are 1 to 42 years old. Two comparables have unfinished basements and two comparables have concrete slab foundations. In addition, two comparables have central air conditioning and two comparables have a garage. The structures range in size from 2,508 to 11,040 square feet of living area and have improvement assessments ranging from \$9,512 to \$21,667 or from \$0.86 to \$8.64 per square foot of living area. The subject property has an improvement assessment of \$23,780 or \$10.77 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$28,687 was disclosed. In support of the subject's assessment, the board of review submitted a grid analysis detailing three suggested comparables. They consist of two-story frame or masonry multi-family dwellings that are 36 to 125 years old. Two comparables

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

|        |    |        |
|--------|----|--------|
| LAND:  | \$ | 4,907  |
| IMPR.: | \$ | 15,453 |
| TOTAL: | \$ | 20,360 |

Subject only to the State multiplier as applicable.

have unfinished basements and one comparable has a crawl space foundation. The structures range in size from 1,976 to 2,102 square feet of living area and have improvement assessments ranging from \$24,788 to \$28,744 or from \$11.80 to \$14.55 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the evidence, the Board finds a reduction in the subject assessment is warranted.

The record contains seven assessment comparables for the Board's consideration. The Board gave diminished weight to five comparables due to their dissimilar design, size and/or age when compared to the subject. The Board finds the remaining two comparables to be the more representative of the subject property in age, size and design. However, these two most similar comparables have unfinished basements, superior to the subject. They have improvement assessments of \$21,667 and \$28,744 or \$8.64 and \$14.55 per square foot of living area. The subject property has an improvement assessment of \$23,780 or \$10.77 per square foot of living area. After considering adjustments to the comparables for differences when compared to the subject, such as age and basement area, the Board finds a reduction in the subject's improvement assessment is justified.

Based on this analysis, the Property Tax Appeal Board finds the appellant has demonstrated a lack of uniformity in the subject's improvement assessment by clear and convincing evidence. Therefore, the Board finds the subject's assessment as established by the board of review is incorrect and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.